## H. R. 915

To amend the Internal Revenue Code of 1986 to provide a tax credit for modifications to intercity buses required under the Americans with Disabilities Act of 1990.

## IN THE HOUSE OF REPRESENTATIVES

March 7, 2001

Mr. Foley (for himself, Mr. Neal of Massachusetts, Mr. English, Mr. Kan-Jorski, Mr. Camp, Mr. Armey, Mr. McGovern, and Mr. Frost) introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for modifications to intercity buses required under the Americans with Disabilities Act of 1990.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. CREDIT FOR MODIFICATIONS TO INTERCITY
- 4 BUSES REQUIRED UNDER THE AMERICANS
- 5 WITH DISABILITIES ACT OF 1990.
- 6 (a) IN GENERAL.—Subsection (a) of section 44 of the
- 7 Internal Revenue Code of 1986 (relating to expenditures

- 1 to provide access to disabled individuals) is amended to
- 2 read as follows:
- 3 "(a) General Rule.—For purposes of section 38,
- 4 the amount of the disabled access credit determined under
- 5 this section for any taxable year shall be an amount equal
- 6 to the sum of—
- 7 "(1) in the case of an eligible small business, 50
- 8 percent of so much of the eligible access expendi-
- 9 tures for the taxable year as exceed \$250 but do not
- 10 exceed \$10,250, and
- 11 "(2) 50 percent of so much of the eligible bus
- access expenditures for the taxable year with respect
- to each eligible bus as exceed \$250 but do not ex-
- 14 ceed \$35,250.".
- 15 (b) Eligible Bus Access Expenditures.—Sec-
- 16 tion 44 of the Internal Revenue Code of 1986 is amended
- 17 by redesignating subsections (d) and (e) as subsections (e)
- 18 and (f), respectively, and by inserting after subsection (c)
- 19 the following new subsection:
- 20 "(d) Eligible Bus Access Expenditures.—For
- 21 purposes of this section—
- "(1) IN GENERAL.—The term 'eligible bus ac-
- cess expenditures' means amounts paid or incurred
- by the taxpayer for the purpose of enabling an eligi-
- ble bus to comply with applicable requirements

under the Americans With Disabilities Act of 1990
(as in effect on the date of the enactment of this subsection).

"(2) CERTAIN EXPENDITURES NOT IN-CLUDED.—The amount of eligible bus access expenditures otherwise taken into account under subsection (a)(2) shall be reduced to the extent that funds for such expenditures are received under any Federal, State, or local program.

"(3) ELIGIBLE BUS.—The term 'eligible bus' means any automobile bus used to furnish (for compensation) passenger land transportation available to the general public; except that such term shall not include any automobile bus engaged in furnishing transportation which is not scheduled and not along regular routes unless the seating capacity of such bus is at least 20 adults (not including the driver).".

(c) Effective Date.—The amendments made by

December 31, 2001.

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this section shall apply to taxable years beginning after